

# European Communities

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EUROPEAN PARLIAMENT

## Working Documents

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20 April 1977

DOCUMENT 58/77

### REPORT

drawn up on behalf of the Committee on Budgets on the

/ adoption by the Council of the European Communities of

the draft sixth directive on VAT.

Rapporteur: Mr H. NOTENBOOM



When consulted on the sixth directive on VAT, Parliament requested the Council to open the conciliation procedure should it depart from the opinion delivered by the Assembly.

The Council took its decision on the sixth directive on VAT at its meeting of 29 March 1977.

By letter of 30 March 1977 it asked Parliament if it still wanted the conciliation procedure to be opened.

At its meeting of 19 April 1977 the Committee on Budgets unanimously adopted the attached motion for a resolution, having decided by 10 votes to 3 with 1 abstention not to call for the opening of the conciliation procedure for the reasons stated.

Present: Mr Lange, chairman; Mr Aigner, vice-chairman; Mr Notenboom, rapporteur; Mr van Aerssen, Mr Albertini, Lord Bessborough, Lord Bruce of Donington, Mr Caro, Mr Dalyell, Mr Patijn, Mr Ripamonti, Mr Shaw, Mr Spinelli and Mr Würtz.

Mr Notenboom, rapporteur, was instructed to complete the text on the basis of the discussion in the Committee on Budgets.

The motion for a resolution that has been tabled has been formulated in application of these instructions.

The explanatory statement will be presented orally by the rapporteur.



A.

The Committee on Budgets hereby submits to the European Parliament the following motion for a resolution:

MOTION FOR A RESOLUTION

on the adoption by the Council of the draft sixth directive on VAT

The European Parliament,

- having regard to the amended proposal for a sixth directive from the Commission of the European Communities to the Council (OJ No C 121 of 11.10.1974)
- having regard to the Council draft (Doc. 48/77),
- 1. Notes that the Council has adopted the draft sixth directive which will allow the general application of the own resources system in the Community from 1 January 1978;
- 2. Considers that Community financial autonomy from 1 January 1978 and the introduction of VAT should be given the highest priority;
- 3. Decides in the circumstances not to request the opening of a conciliation procedure on the substance of the sixth directive so as not to delay implementation of the system of own resources;
- 4. Points out that the sixth directive will permit the direct collection of Community VAT at a rate to be fixed, pursuant to the decision of 22 April 1970 ratified by the Member States, by Parliament and the Council at the time the annual budget is adopted and in accordance with procedures mutually agreed by the two institutions;
- 5. Expects the Council to adopt before the summer, by means of an amendment to the Financial Regulation, the Community measures needed to implement the sixth directive, if necessary after consulting with Parliament;
- 6. Deplores, however, the shortcomings of the sixth directive as regards tax harmonization and the Council's rejection of most of the amendments proposed by Parliament; calls on the Council, therefore, to begin its work on completing the sixth directive in 1978 so that true fiscal harmonization may be achieved;
- 7. Instructs its President to forward this resolution to the Council and Commission.

